Civil Service Police Unit principle: no punishment and no taxation without representation

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Abstract
The present study aims to scrutinize the Indonesian Civil Service Police Unit (henceforth: Satuan Polisi Pamong Praja/CSPU) in enforcing local regulations. In enforcing the local regulations, the principle of “no punishment without representation” is applied to the formulation of criminal sanctions, while the principle of “no taxation without representation” is conducted to regional development funding. This study employs normative qualitative approach to obtain legal facts encountered by CSPU. The findings indicated that CSPU merely works as administrative officers with their insignificant roles. Furthermore, the contents of the criminal sanctions for regional development funding position it as an instrument to influence the perception of the regional community due to their lack of coordination in implementing the two principles. Furthermore, the CSPU is deemed to be restricted due to the absence of regulations that strengthen their duties to enforce the local regulations. Therefore, it can be inferred that the lack of support for legal products in enforcing local regulations is considered an obstacle for those CSPU to truly play their main role as investigators towards the violation of local regulations. Furthermore, the local government does not place more emphasis on the principles of criminal sanctions as well as the escorting of financial capital in regions.

Keywords: Civil Service Police Unit, local regulation enforcement, mutual agreement.

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Introduction
The Civil Service Police Unit (hereinafter abbreviated as CSPU/locally called Satuan Polisi Pamong Praja) is familiar to street vendors, demonstrators, and homeless people in Indonesia (Susiani, 2016; Darmawan, 2019; Desthiani, 2020). The CSPU frequently has issues with street vendors, who are frequently viewed as their adversaries (Budijanto, 2012; Endah, 2016). The CSPU’s process of controlling street vendors, demonstrators, and homeless people often raise the issue, human rights violations (Ardani, Amalia, and Hertanto 2017; Budijanto 2012; Ismail 2013). Their process of controlling campaign banners often results in pressure from political success teams and political parties. There are often obstacles to the CSPU’s job in enforcing local regulations and decrees of regional heads as well as keeping public order and harmony and protecting society, especially when it concerns Local regulations that contain criminal sanctions (Ughude, 2015; Wahyono, 2019). In enforcing Local regulations, the
CSPU has two main issues, namely: they do not have judicial power and are only entitled to non-judicial order-keeping and in Indonesia, the power to enforce the law is mostly at the hands of the police force, prosecutors, and judges.

The legal bases for the CSPU’s role in enforcing local regulations are: Law No. 23 of 2014 on the Local Regulation; Law No. 12 of 2011 that was amended into Law No. 15 of 2019 on the the Formulation of Constitutional Regulations; the Governmental Decree No. 16 of 2018 on the Civil Service Police Unit; and the Regulation of the Republic of Indonesia’s Minister of Internal Affairs No. 26 of 2020 on the Establishment of Public Order, Social Order, and Social Protection. In enforcing local regulations that contain criminal sanctions, the CSPU correlates with the principle of “no punishment without representation” (Hidayat, 2020; Nugroho, 2020; Nurozi & Muttaqien, 2021). This principle also correlates with the principle of “no taxation without representation” as a mechanism of local taxation. The manifestation of these two principles is institutionalized at three levels of the people’s representatives: (1) the people’s representatives at the central government; (2) the people’s representatives of the provincial regions; and (3) the people’s representatives of the city/regency regions (Asmawi 2014). The criminal sanction stipulations are contained in the laws, the provincial local regulations, and the city/regency. Outside of that, it is not allowed. The gatekeeper of law enforcement against criminal sanctions is the police force (Zulianto et al., 2020; Latukau, 2019; Sitompul, 1993). Then, for the level of local regulations, the CSPU is the gatekeeper (Trianingrum and Hafidz 2017). The CSPU’s role as the enforcer of local regulations cannot be separated from its history.

Historically, the CSPU has had the roles of law enforcers, police officers, prosecutors, and judges. Simultaneously, at the Kawedanan level (above the district level in the past), its main job was to maintain order, harmony, and security (Bantul 2021). But it is currently underestimated as it does not contribute enough to regional income (Putro 2000). The Indonesian political situation and public opinion have led to discussions about transforming them into local police or even dissolving the CSPU (Adi, 2010; Hukum, 2011). Its relationship with the task of upholding local regulations has ignited debates on autonomy, national politics, and human rights. Analyses of criminal sanctions in the Local Regulations and the tasks of the CSPU direct the discussion on the theoretical and practical tasks of the Police force and the CSPU. Thus, this research stands on two issues: (1) How did the weakening of CSPU’s role in upholding local regulations containing criminal sanctions happen? And (2) How to return the dignity of the CSPU according to the “no punishment and no taxation without representation” principle?

These basic questions open the room to discuss criminal sanctions and local income in local regulations and the principle of representation in enforcing them. The modern democracy theory used in popular social movements based on the people-made constitution will develop democracy (Negretto and Sanchez-Talanquer 2021). Concerning this perspective, the researcher opines that the criminal contents of laws and local regulations can increase the role of
democracy. The research aims to discuss the task of the CSPU in enforcing the local regulations that have so far been faced with a negative stigma associated with the principle of “no punishment and no taxation without representation” in Indonesia as a consequence of regional autonomy. This paper specifically aims to provide answers to the researched questions, namely: (1) giving an illustration of the legal weakening of the CSPU’s task in enforcing local regulations to maintain social order and harmony as well as to protect society; (2) browsing through the principle of the approval of the people’s representative in laws with criminal sanctions to find an ideal role for the CSPU in enforcing the Local Regulations.

Research Methods

The researcher identified and explored the quality of criminal sanctions in the local regulations and their enforcers. The researcher also analyzed the relationship between the CSPU and the principle of “no punishment and no taxation without representation” using normative research and a qualitative approach (Sugiono, 2009; Listianingsih, 2019). In conducting the normative research, the researcher used sources in the form of Indonesian laws and regulations associated with the technical tasks and authorities of CSPU. The qualitative approach aims to explain and examine the phenomena as well as the quality of the research variables. The qualitative approach links, examines, and determines the variables. It creates knowledge through understanding the findings in the research (Ross et al., 2021; Gadella Kamstra, 2021). The identified stipulations concern the enforcement of local regulations concerning order and the increase of regional income.

Qualitative research was chosen based on the following considerations: Direct data sources are available as the main research instrument (Wardiono and Dimyati 2004); the information contained in notes and other documents is descriptive (Ibrahim 2008); the phenomena can be translated into activities that are directly linked to the research; it uses the inductive approach that emphasizes data, meanings, and research bases that are directly linked to the research (Sonata 2015). The data source, descriptive characteristics, activities, and inductive approach will all provide a clear illustration of the ideal responsibility in enforcing the local regulations by referring to the principle of people’s agreement in the autonomy that reflects democracy. The relationship between criminal sanctions and regional income cannot be arbitrarily separated in order to better fund local development.

Donald J. Devine (1977) stated that in order to carry out research innovations, the data was collected using the noting technique as literary sources in determining the types of research and research data. Local regulations and literary materials were analyzed based on the consideration of local regulation enforcement by CSPU and the principle of the people’s approval in the discussion section. Discussion is a method that is categorized as a technique for collecting qualitative data. This was conducted by: (1) discussing the role of CSPU in enforcing the local regulations, its involvement, and its
connection with the principle of the people’s approval; (2) discussing the enforcement of local regulations and its ideal roles; (3) projecting future expectations concerning the enforcement of local regulations; and (4) validating the discussion of the data by strengthening them with literary materials. The discussion was carried out by obtaining in-depth information associated with the research focus. Analytically, the discussion involved informants who had information about the focus of the analysis. The author investigated the analyzed phenomena and sought information to resolve the issue. In the discussion, the author obtained sources concerning the local regulations and the CSPU’s involvement and roles.

This research concerns the enforcement of local regulations that contain criminal sanctions during the current regional autonomy era. Discussions functioned to obtain in-depth information that was collected from the literature review and documents associated with the research. In-depth discussion was used as an additional method and as a process of data collection that can strengthen descriptive arguments to describe the research results. Even though the discussion section is seen as a complementary section to the data collection method, it has an important role in examining qualitative data. The discussion functioned as a filter to minimize the bias of knowledge, variables, and guidelines to complete the research.

The method of data collection through literature or documents is categorized as a qualitative technique. The data was collected to obtain data and information to support the research variables and indicators by undergoing an analysis of the text’s contents. Literary or document research was carried out in exploring the research. Literary and document study was chosen as the technique of data collection. They were deemed the most realistic source of information for this research. The use of documents, in this case constitutional regulations, do not require much explanation (Saukani et al. 2020). Official legal documents are a great source of data that is commonly used in various legal research. The documents in the form of laws that correlate with the research, such as the laws, provincial regulations, and city/regency regulations on CSPU were obtained from social media.

The data was analyzed by taking note of the information and formulating the focus of the discussion with the help of the collected materials. This was carried out to fix the understanding of the data, then explain what was found in the research to readers or other people. The data sources were completed with literary and document analyses and this information was interpreted. The data were then collected and combined with the materials obtained from the discussion and documents. Then, they were analyzed to explain the enforcement of the local regulations and their link to the principle of people’s approval in the regions. The combination of the discussion and the literature was carried out to obtain an illustration of its influence on the effectiveness of the local regulations. The author analyzed previous research to complete them. Then, the author contributed to the body of knowledge gained through this
research. This was to enrich the perspective of legal studies concerning the enforcement of local regulations in Indonesia.

**Results and Discussion**

The democratic transition that happened around the world resulted in society’s dissatisfaction with representative institutions. The amendment of the state constitution is an answer to resolving the democratic crisis. Social movements contribute to questioning the formation of democracy and the marginalization of political elites to expand the direct participation of the people in creating the constitution (Negretto and Sanchez-Talanquer 2021). The idea of a constitution to increase democracy originated from the theory of democracy, where the people hold the sovereignty of power. Up until now, this idea has been the basis for understanding the legitimization of democracy around the world. The demand for democracy gives birth to legal regulations on general stipulations that require the approval of the people’s representatives. In the context of democracy, general regulations that require the approval of people’s representatives include the formation of laws as well as the regulations of the provincial and city/regency regions. Moreover, if these three regulations contain criminal sanctions and the collection of the people’s money, they certainly require the approval of the people.

The analysis of criminal sanctions in the local regulations through the approval of people’s representatives cannot be left out in achieving legal certainty and democracy in Indonesia (Julyano & Sulistyawan, 2019; Saukani et al., 2020). The criminal sanctions in the local regulations are moral discretions that must be held accountable (Harahap, 2006; Safudin, 2020; Tsybulnyk et al., 2020). According to Suharyo (2015) on moral liability, the local regulations that contain criminal sanctions originated from the theory of relativity that focused on prevention. The criminal sanctions in the local regulations are required to anticipate violations against legal products in the regions. The principle of the approval of local people’s representatives opened the door for local regulations and their criminal sanctions. Criminal sanctions basically gave the local regulations certainty and their enforcement is the job of the CSPU. Criminal sanctions in the local regulations mostly touch on regional income as a manifestation of the principle of “no taxation without representation”.

In practice, the criminal sanctions in local regulations determined two threats to their violators, namely imprisonment and/or fines. The criminal sanctions in the local regulations can follow the affirmation from Fauzan et al. (2008), who stated that their formulation must follow the general principle of criminal law, criminal formulation, and state the characteristics of the punishment. General principles, formulation, and punishment characteristics are related to the theory of relativity, especially with time and space, and generally with the autonomy phenomenon (Hartini, 2019; Siswanto, 1992; Ardani et al., 2017). Criminal sanctions in the local regulations, demands of the local democracy, and the democracy that encourages the principle of “no punishment without representation” exist in the local regulations. With these
principles, there is an expectation for quick and immediate handling in the regions without waiting for policies from the central government. This is a characteristic of autonomy. It functions to give power to the regions in developing their areas and to avoid the piling up of governmental affairs.

Society currently does not have expectations for general regulations, but it does have expectations for special regulations (Geeraets and Veraart 2021). There need to be special units to enforce special regulations, for instance, in the case of the Republic of Slovakia’s municipal police, whose function is to prepare materials for formulating and changing local regulations. Other institutions can use the outcomes of such activities to establish social, economic, and territorial order (Soltes et al., 2021; Kuskashev & Lukinykh, 2021). The involvement of the municipal police decreased the number of law violations at the local level and strengthened the regions (Goh 2020). Their complaints included stress levels concerning their jobs due to a lack of professional training (Cieślak et al. 2020). This complaint was resolved by Spain (Cadiz), one of which was undergoing fitness training to maintain stamina (Jiménez et al. 2020). The increase in stamina cannot be carried out in all areas, because each area has different financial capabilities.

In the Philippines, local security used technologies to predict violations at the local level (Jiménez et al. 2020). In the US, local police forces used technologies to interact with society, for example, by using Facebook, Twitter, and YouTube, but the results were ineffective (Brainard and Edlins 2015). In essence, the Indonesian CSPU cannot be compared to the local police forces of the Republic of Slovakia, Spain, the Philippines, or the US. But there are similarities in their working methods. Thus, it is no wonder that there have been some discourses to make the CSPU a local police force and that its work is carried out by coordinating with the police force. But, there were failures that were mostly caused by national politics that rejected the idea of the CSPU being part of the police force. As a result, the strengthening of the criminal sanctions in the local regulations has so far not shown a significant role for the CSPU.

The research carried out by Refelino Palit (2017) concerning criminal sanctions for violations of local regulations was, in the end, sourced from the criminal code as the material law. Then, its process followed the Criminal Procedural Code. His research showed the weaknesses of the local regulations that contained criminal sanctions in the aspect of material law and its processes. In Canada, to maintain harmony between the central and the local governments, it applied supervision by civilians (Stelkia 2020). People’s stigma against CSPU in Indonesia prevents the imposition of criminal sanctions in the local regulations under the supervision of civilians. The imposition of sanctions by the CSPU has its own legal obstacles because the CSPU lacks judicial power.

The criminal sanctions in the local regulations, as a development of the relativity theory, aimed to prevent the lack of attention towards the specialty in the local regulations. As a result, the application of sanctions was ineffective. Some research showed the ineffectiveness of criminal sanctions in local regulations in the sectors of regional retribution and taxes (Caramoon &
Abdullah, 2010; Malik & Abdulajid, 2021. Idrah (2014) studied the local regulations on regional tax that contained criminal sanctions applied in Jambi Province, Indonesia. The results found that they did not run effectively. This was because the laws on tax had the largest role. This also happened to the laws containing criminal contents concerning administrative regional tax and retribution. If these laws were applied, the local regulations will not be effective (Musa 2011). In such a situation, the criminal sanctions that concern regional income is ineffective because the law enforcers always use nationally-applicable legal stipulations.

The issue of local regulation enforcement that contained criminal sanctions also applied to the local regulations on prostitution. In this case, it must return to the Criminal Code and the Criminal Procedural Code (Suharto & Subekti, 2015; Rahmawati, 2020). In the local regulations on prostitution that contained criminal sanctions, there are no issues with the hierarchy of the legal regulations. But issues arise when they are juxtaposed with criminal laws (Rosadi and Nashrulloh 2018). This is highly logical because, in essence, local regulations cannot contradict laws that are hierarchically above them. Concerning the local regulations on prostitution, their enforcement is not at the hands of the CSPU, but at the hands of the law enforcing apparatus as stipulated in the Criminal Code. The job of the CSPU to enforce the local regulations seems to only become a tool of the central or local governments to prevent direct conflicts with the people of the regions.

The legal dilemma of CSPU in enforcing local regulations

There is a legal dilemma in the enforcement of the local regulations that contained criminal sanctions and the principle of people’s agreement. There are two possibilities among the many that are linked to the enforcement of the principle agreement, namely, it refers to the legal product with norms in understanding the tasks of the CSPU, and institutionally, the agenda of autonomy in enforcing the local regulations has not been well realized when referring to its history. There is a challenge in changing the perspective that may potentially violate the principle of local regulation enforcement carried out by CSPU. There is a gap and a lack of focus in the institution that enforces the local regulations. There are also biases in the task of enforcing them. The biases in the role of CSPU can be seen in the local regulations concerning regional income that lack its involvement.

For instance, 21 local regulations in Kulon Progo Regency from 2000 to 2020 contained criminal sanctions. Six local regulations were involved in the CSPU Organization of Regional Apparatus (ORA) (2020). These regulations stipulate: alcoholic drinks; public order; street vendors; smoke-free areas; tourism establishments; and the establishment of billboards and information media. Some local regulations were handed over to the concerned ORA, supported by the Civil Servant Investigators (CSI) that enforce the local regulations. It is stated in Article 3 letter e of the Decree of the Minister of Internal Affairs No. 7 of 2003 on the Operational Guidelines of Regional Civil
Servant Investigators in Enforcing the Local Regulations that the CSI local regulation enforcers are not solely the job of CSPU. Article 225, clause (1) of Law No. 23 of 2014 on the Local Government places CSPU as the enforcer of local regulations. This condition strengthens the perspective that CSPU always has to deal with alcoholic drinks, public order, street vendors, cigarette issues, tourism areas, and billboards. Such a condition is basically found in all areas of Indonesia (Desthiani, 2020; Wahyono, 2019; Rosadi & Nashrulloh, 2018).

Then, the rest of the local regulations that do not involve ORA CSPU are:
- the permit for public transportation business;
- track permits;
- motorized vehicle examination;
- parking establishment;
- development and management of irrigation channels;
- local taxes;
- controlling and arranging telecommunication towers;
- protecting traditional and modern stores;
- building establishment;
- establishing waste management;
- construction business permit;
- establishing business permit certificates;
- business registration sign;
- and environmental management and protection.

The local regulations that do not directly involve the CSPU ORA actually correlate with regional income. This characteristic is found in all local regulations in Indonesia (Malik & Abdulajid, 2021; Idrah, 2014; Suharyo, 2015). In the existence of the CSI that functions to strengthen the establishment of autonomy (Sodikin 2017), it is still not clear who acts as the investigator. There are three possibilities: CSPU, whose job is to actually enforce the local regulations; ORA, which is directly involved in the local regulations; and it is carried out by the CSPU, ORA, and the Police Force.

The first possibility is CSI on CSPU as stipulated in Governmental Organization No. 58 of 2010 concerning the Application of the Procedural Criminal Code and the Decree of the Republic of Indonesia’s Minister of Internal Affairs No. 41 of 2010 on the Organization and Working Procedure of the Ministry of Internal Affairs. But the director in the Investigation sector only facilitated the training of CSI. The subdirectory only prepared the formulation concerning the policy on facilities, monitoring, and evaluation in training the CSI. The operational section only formulated policies, and coordinated and monitored the evaluation of the CSI. The administration section has not shown the role of CSPU in the investigation. The possibility for the CSI to be directly carried out by the CSPU only regards local regulations that directly intersect with the CSPU ORA. This is strengthened in the Decree of the Republic of Indonesia’s Minister of Internal Affairs No. 7 of 2003. At the preparatory level, the CSPU assists in inventorying the local regulation objects and reporting the local regulation violations in the districts to the CSI. The condition of the legal stipulations proved that CSPU carried out many violations due to their unclear role as the enforcer of the local regulations.

In an interview, an anonymous CSPU officer in the Cirebon Regency stated on June 14th, 2021, that in carrying out their tasks, they only become pawns in the game of chess. Their presence is always met with that of street vendors. Thus, it is no wonder that society has a negative stigma about them. Apart from that, the author also found out from the in-depth discussion that the cause of the CSPU’s lack of professionalism was due to a lack of training and
knowledge. Also, most of the personnel are honorary staff. Many of the regional staff assessed that if a staff member is rotated to the CSPU, he does not have good performance. Even the position of head of CSPU is not one that is dreamed of. Having that position is deemed a curse. The unclarity of CSPU as the enforcer of local regulations leads to a legal dilemma in the investigation sector. The CSPU has a stigma among the underclass and the regional officers themselves have a negative perspective on it.

The second possibility is the local regulation CSI in the related ORA. As an illustration, it can be seen in the CSI of spatial planning, as stipulated in the Decree of the Republic of Indonesia’s Minister of Public Works No. 13/PRT/M/2009 on the Civil Servant Investigators of Spatial Planning. Spatial planning can only be acted upon by civil servants in the area of the General Directory of Spatial Planning, the Department of Public Works. The civil servants in the provincial government and the city/regency government are in charge of the spatial planning affairs in the regions. The functions and authorities refer to Article 6 clause (1) letter b of the Criminal Procedural Code, Article 68 clause (1) of Law No. 26/2007 on Spatial Planning. Even so, in the investigation process, they only help the police force when there are criminal actions in the spatial planning sector.

A similar condition can be found in Article 33 of the Local Regulation of Cirebon Regency No. 7 of 2012 on Waste Management. The investigation of the violation of this law is carried out by general investigators or CSI, in Cirebon Regency. The aforementioned CSI certainly does not specifically direct CSPU. Even, in their task, they do not have the authority to arrest, imprison, or search. But they can ask for the help of experts concerning criminal actions. Thus, they will usually ask for the help of the following experts: (1) asking the expert for information on waste management; or (2) asking the police force for help on criminal sanctions. Usually, the CSI has its own experts on waste management. Then, in the case of criminal cases, it becomes very realistic, because the CSI cannot arrest, imprison, or search. This is the job of the police force.

This also applies to other ORAs, even those that have CSI. When referring to the experts in the ORA, it will be clear if they become experts or if there are violations of the local regulations. Thus, they have the position of experts or expert witnesses rather than as CSI investigators. The issuing of such a stipulation certainly makes the local regulation enforcement carried out by the CSPU feel tasteless. This further makes the role of CSPU in enforcing the local regulations unclear. This even worsens the existence of the CSPU. This may lead to the worst possible condition that the state dissolve the CSPU. This idea is even stronger, moreover, with the many incidents that involved the CSPU, making it a unit that is always antagonized. This condition arose when the Local Governments made the CSPU focus on bringing order to street vendors, prostitutes, and alcohol users. In Governmental Decree No. 6 of 2010, the CSPU has another function, namely to monitor the governmental apparatus and the legal agencies in the regions so that they comply with the local regulations and the decrees of the regional heads. Meanwhile, there are still rampant cases of
violations by apparatuses in the regions. The work priority of the CSPU still depends on the mercy of the regional heads.

The third possibility is that it is carried out by CSPU, ORA, and the police forces that are tasked in the regions. This possibility certainly has its own reason, because the CSPU and the ORA in the investigative sector do not have the legal authority to coerce. This authority is in the hands of the police force, even though the job of the CSPU is to enforce the law, but they cannot arrest, imprison, or search. But the three should ideally have roles that complement each other in enforcing the local regulations. The CSPU is ideally positioned as CSI, as they have the job to enforce local regulations. The ORA should ideally becomes experts according to their fields to give considerations or suggestions on the violation of the local regulations. Then, the police force becomes the last guard when there needs to be actions that are directed to arresting, imprisoning, or searching.

The harmony between the three can be maintained if the roles are carried out well according to clear and certain legal stipulations. Even so, the following obstacles may arise if the three work together: When working with the police force to enforce local regulations, the CSPU may feel unconfident; the related OPF will sometimes only undergo administrative tasks and there is a lack of human resources in their expertise; and the police force may often emphasize their roles as officials from the central government, thus resulting in the perspective that the CSPU and ORA must always follow the regulations of the central government. The issues the three face will certainly result in a dilemma: The CSPU, especially in enforcing the local regulations. For instance, to bring order to traffic, there are local regulations that must be enforced. But rather than involving the CSPU, it only involves related ORAs, such as the Transportation Service.

The operations concerning the ever-congested road traffic concern the use of vehicles that may lead to traffic accidents. It is often seen to only involve the police force and the Transportation Service without CSPU, although in Article 33 of the Local Regulation of Cirebon Regency No. 7 of 2015 on Public Order, the three must work together. It can be seen that they are united in maintaining order while simultaneously upholding local regulations. Such conditions make the CSPU powerless. This is CSPU’s dilemma in enforcing the local regulations. From the constitutional regulations, institutionally, they become even more powerless.

The consequence of the “no punishment and no taxation without representation” principle in enforcing the local regulations

Society no longer delegated the decision on the regulation’s formulation to experts but rather directly to the representatives. In reality, many elected representatives failed to understand people’s issues (Marenco et al. 2020). The use of principles leads to consequences. This also applies to criminal sanctions in laws, provincial local regulations, and city/regency local regulations. The principle of “no punishment without representation” is a form of criminal
sanction imposition in the local regulations that is lawful when there is people's agreement. There are also criminal sanctions in the local regulations concerning regional income, both through regional tax and regional retribution. The representatives have agreed upon the criminal penalties in the local regulations. Regional income is inseparable from the principle of “no taxation without representation” (Ismail, 2013; Passant, 2017). This contains the meaning that if the tax or retribution collection in the regions is carried out without the agreement of the representatives, it is deemed robbery.

The principles of “no punishment without representation” and “no taxation without representation” correlate with the local regulations. In practice, CSPU’s involvement is almost unseen, even though it is the enforcer of local regulations. Its involvement is limited to public order. There is a lack of involvement in the local regulations concerning regional income. Meanwhile, the regional tax or retribution collection must automatically refer to the people’s agreement. If not, it can be deemed a robbery committed by the local government against the people. Without the people’s agreement, in this case through the people’s representatives, this can be said to be a robbery that is legalized by the regulations. The regions’ guidelines on the task of the CSPU do not only concern the local regulations on public order; they also concern the local regulations on regional income. The public order and the regional income regulated in the regional regulations are non-technical laws. It also implies that the tax and retribution collection cannot be regulated by the provincial or city/regency head of the region's regulations.

Regional taxes and retributions are based on the agreement of the local people on the power and rights to impose them, which must be regulated in the local regulations. The job of enforcing this is in the hands of CSPU. The local governments that are not sprightly about the phenomenon of the local regulations and CSPU in enforcing the local regulations even prove that institutionally, the regions are inconsistent in their trust in CSPU.

Moreover, the local regulation enforcers do not really have a role in enforcing regulations concerning regional revenues. The opposition against financial income from taxes was inspired by American history, which opposed British tax collection. This history showed that things concerning regional income must be approved by people’s representatives in the regions and that they must be regulated through local regulations. The criminal sanctions in the local regulations will be useless if they are merely rules without a strict institution to enforce them. This is increasingly evident from the role of the CSPU in enforcing the local regulations. Meanwhile, the central government that gave the local freedom to manage great autonomy is likely not working as the autonomy expects it to work.

Some scholars conducted research in Pakistan concerning tax deviations (Cyan, Koumpias, and Martinez-Vazquez 2016). The research in Pakistan showed that educated people defied their tax obligations due to a lack of morality. In Indonesia, a similar situation happened where tax deviations were committed by educated people. Findings also showed similar things concerning the tax
moralities of other countries. Farmers, who are considered to have the least attention for taxes, are more compliant compared to educated groups. Professional groups showed lower morale. It is clear that regions in Indonesia lack the role of the CSPU in enforcing the local regulations on tax. The CSPU lack the power in enforcing the local regulations on tax and regional revenues.

Regions always compete to obtain public funds from local taxes. But the moral behavior of the educated causes the general public to be less than enthusiastic about paying their obligations. In carrying out their obligations to enforce local regulations, the CSPU is merely used as a tool by the local government. This opens the door for the misuse of regional income. Moreover, in terms of ODP, the CSPU is not really involved in the local regulations that concern regional income. The tax has fueled a number of major uprisings rooted in the American Revolution. The Revolution, which did not only involve the ruling class but also involved the governed, such as farmers, crafters, and workers. This was caused by the unjust imposition of taxes. In this case, the issue of regional taxes regulated in the local regulations lacked the involvement of the CSPU in its enforcement, even though the CSPU can give warnings to other institutions to improve their performance, which is very ideal.

Democracy is not only about having votes, collecting taxes, and reporting where the income is spent, even though they are important components of democracy. The causes of the people’s resistance to regional taxes must be given enough attention to avoid hindering regional progress. Taxes and local regulations that are regulated without the people’s approval are local exploitations that lack emphasis on morality. Apart from that, the regulations that are already created or regulated through the local regulations will not run well without a special institution that enforces them. This also touches on regulations and challenges for the strengthening of CSPU that must be maximized, as well as how it should enforce the local regulations. The challenges include obtaining the approval of the local representatives and giving the stakeholders an understanding of regional policies.

Concerning the tax that must ideally involve representatives, some examples can be seen from the history of taxes in England, the 1215 Magna Carta, the farmer uprising in 1381, and the British Revolution from 1640 to 1649. Taxes were the cause of the conflict and they ignited resistance against the state that imposed the taxes. The resistance occurred among the ruling elite, politicians, or a mixture of both. The criminal sanctions in the regional regulations caused the principle of “no punishment without representative” to not only be applied at the legal level, but more extensively, it touched the provincial and city/regency local regulations as well. This was the criminal code’s extension of the criminal law that allows justice to be applied (Santillán Esqueda 2014). The involvement of the CSPU in enforcing the regional regulations makes violations of public order far more dangerous than violations of regional income, including those concerning local taxes (Cullis et al. 2015). This situation then prompted the CSPU to be deemed rather unnecessary in
securing the regional income sector. Further, it was stated by John Cullis that it will result in hard-to-handle games of corruption as they are already systemized.

From the previous research concerning the criminal sanctions in the local regulations, it is clear that they do not run effectively. CSPU, a unit that has the job to enforce the local regulations, has not made a clear contribution. This unclear contribution was not due to their lack of ability to carry out their jobs but rather because another ORA took over their job of enforcing the local regulations. It is clear that the existing research has not shown that the CSPU has appropriately applied the principle of “no punishment without representation” in enforcing the local regulations. Specificity, as in the relative theory has not clearly been applied. There is the involvement of ORA that overrides the role of enforcing the local regulations that must ideally be carried out by the CSPU. This must obtain further attention. The combination of the theory of relativity and the principle of representative approval in formulating the local regulations that contain criminal sanctions still lacks adequate attention, especially concerning their enforcement.

Conclusion

As enforcers of the local regulations, CSPU has weaknesses in aspects of the law and their job descriptions in the regions. As an enforcer of the Local regulations, the CSPU lacks important roles and it is deemed a supporting institution in establishing regional autonomy. Before Indonesia gained independence, the CSPU had a very significant role as law enforcers in the regions. From the discussion, it can be seen that the CSPU weakened because the job to enforce the local regulations does not very much involve the CSPU ORA anymore. Meanwhile, the local regulations concerning regional income do not optimize the role of the CSPU. Apart from that, in the CSI field in the regions, the CSPU only has the role of a complementary unit that manages administration. This dilemma was caused by the legal regulations concerning the CSPU.

The CSPU’s dignity to fully return to its job as the enforcer of the local regulations is hindered by their limited role as stipulated in the local regulations. Moreover, concerning the local regulations that concern regional income, the lack of the CSPU’s role leads to the strengthening perception in society that the CSPU is a unit that always deals with the underclass. The principle of “no punishment and no taxation without representation,” that is ideally applied simultaneously was not practiced. This leads to the regional development that is only owned by institutions that have a role in regional income. Apart from that, basically, the application of this principle will simultaneously decrease inappropriate practices in enforcing the local regulations on regional income and restore the good image of CSPU, which has so far only been deemed the pawn of regional development.
References
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